

The State Bar of California
Taxation Section Presents
the Annual Meeting of the

California Tax Bar and the California Tax Policy Conference

October 28-30, 2005

Hotel Reservation Deadline October 6, 2005

Pre-Registration Deadline October 21, 2005

Register on-line www.calbar.ca.gov/taxation

Up to 13 Hours of MCLE and Up to 13 Hours Legal Specialization and CPE Credit including 2.00 Hours MCLE Credit Detection and Prevention of Substance Abuse, 1.00 Hour MCLE Credit Elimination of Bias in the Legal Profession, and 3.50 Hours MCLE Credit Legal Ethics

The State Bar of California and Taxation Section
are State Bar of California MCLE Approved Providers



Loews Coronado San Diego

Presented by

The Taxation Section of the State Bar of California

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PROGRAM HIGHLIGHTS

You are invited to the Annual Meeting of the California Tax Bar, October 28-30, 2005 at the Loews Coronado, San Diego, hosted by the Taxation Section of the State Bar of California. This year, we are pleased to include, as part of the Annual Meeting, the California Tax Policy Conference (formerly sponsored by the California Franchise Tax Board). Programs are open to all meeting registrants.

The Annual Meeting offers an opportunity to develop your professional skills and stay current on issues affecting your practice and join your colleagues and government officials for festive networking opportunities throughout the weekend, including Friday night reception and Committee sponsored dinner and Saturday's luncheon. Saturday's luncheon features a keynote address by John C. Klotsche, Senior Adviser to IRS Commissioner Mark W. Everson and the presentation of the V. Judson Klein Award to Marcy Jo Mandel and the Joanne M. Garvey Award to Rufus Rhoades.

The Tax Annual Meeting is an intensive and cost effective two and one-half days of seminars. Select from thirty-eight cutting edge programs focusing on a variety of tax practice areas.

TICKETED EVENTS

Friday, October 28, 2005; 7:00 p.m. - 10:00 p.m. \$55

Galileo 101 (sponsored by the Tax Procedure and Litigation Committee). All are welcome. Located at 201 J Street, San Diego, California
Shuttle service will be available.

COMMITTEE LUNCHEONS

Friday, October 28, 2005; 12:00 noon - 1:15 p.m. \$30.

Committees of the State Bar Taxation section will hold informal lunches for members to meet each other and discuss committee business and activities. Lunches are open to all tax professionals. Please indicate which luncheon you will attend by checking the appropriate box on the Program Registration Form. The cost to attend is \$30, which is NOT included in the Conference registration fee.

LUNCHEON (KEYNOTE/AWARD)

Saturday, October 29, 2005; 12:00 noon - 2:00 p.m. \$40.

The luncheon features keynote address John C. Klotsche, Senior Adviser to IRS Commissioner Mark W. Everson, and the presentation of the V. Judson Klein Award and Joanne M. Garvey Award.

Cono Namorato on Circular 230, Federal Legislative and Procedural Roundtables with key federal government representatives from Washington D.C. State and Local Tax Roundtables with FTB, SBE and State Controller representatives.



Keynote Address

John C. Klotsche
Senior Adviser to IRS
Commissioner Mark
W. Everson



V. Judson Klein Award Winner

**Marcy Jo
Mandel**



Joanne M. Garvey Award Winner

Rufus Rhoades

LIST OF PROGRAMS BY COMMITTEE

CORPORATE TAX/BUSINESS ENTITIES

- [30] The American Job Creation Act—One Year Later
- [35] Choice of Entity

ESTATE AND GIFT TAX COMMITTEE

- [2] Preparation of Estate and Gift Tax Returns
- [7] Estate and Gift Tax Roundtable Discussion—Current Issues in Audits and Litigation
- [16] Current Developments in Estate and Gift Tax
- [20] Private Annuity Sales, Income Tax Planning Opportunities
- [24] Caution in the Service of Charity: Successful Charitable Planning in 2005
- [29] Revised Circular 230: Tips and Traps that Every E & G Tax Practitioner Should Know
- [34] Generation-Skipping Transfers
- [37] International Estate and Gift Tax Planning

INCOME AND OTHER TAXES COMMITTEE

- [3] Income Tax Update
- [11] Allocation of Liabilities Where LLC's are Involved
- [17] Taxation of Damages and Attorney Fees

EXECUTIVE COMMITTEE

- [6] Circular 230—From Censure to Disbarment—What You need to Know
- [27&32] Substance Abuse—Issues for the Legal Profession
- [36] Federal Procedural Roundtable
- [38] Identifying and Eliminating Bias in the Legal Profession and Beyond

STATE AND LOCAL TAX COMMITTEE

- [4] Chief's Counsel Roundtable
- [9] State and Local Tax Litigation
- [14] The Independent Contractor and Other Challenges: Practicing Before the Employment Development Department
- [18] The Impact of the Fujitsu Decision on Water's Edge
- [22] Tax Enforcement: Shelters, Amnesty and Everything In-Between
- [26] Sales Tax: "Deep in the Heart of Nexus"
- [31] Time to Consolidate the Agencies? Pros and Cons of the Various Legislative Proposals

INTERNATIONAL TAX COMMITTEE

- [8] Transfer Pricing Developments Update
- [13] Overview of Key U.S. Tax Considerations When Structuring Inbound Investment and Commercial Activities in the U.S.
- [21] Planning Under the Subpart F Branch Rule
- [25] Individual Non-Resident Pre-Immigration and Expatriation

TAX PROCEDURE AND LITIGATION COMMITTEE

- [1] Criminal Hot Topics
- [15] Use and Abuse of Expert Testimony in Tax Litigation
- [19] Innocent Spouse and Fraudulent Conveyances
- [23] Current Developments in Bankruptcy
- [28] Privileges—Defending Them; Defeating Them
- [33] Revisiting the Witness Advocate Rule—Addressing Common Conflicts of Interest in Tax Representation

YOUNG TAX LAWYERS

- [5] Career Options for Young Tax Lawyers
- [10] Starting Your Own Estate Planning Practice
- [12] Franchise Tax Board and State Board of Equalization: Procedural Nuts and Bolts



GOVERNMENT SPEAKERS

William Alexander

Associate Chief Counsel (Corporate)
Office of Chief Counsel
Internal Revenue Service

Walt Branam

Manager, Northern Region Audit Program
Employment Development Department

John M. Breen

Senior Technical Reviewer
Office of the Associate Chief Counsel (International)
Internal Revenue Service

Kristine Cazadd

Chief Counsel
State Board of Equalization

Hanh D. Dao

Supervisory Attorney-Estate Tax
(Los Angeles-Group 6)
Internal Revenue Service

John W. Davies

Chief Counsel
Franchise Tax Board

Randy M. Ferris

Supervising Tax Counsel, Tax & Fee Programs Division
State Board of Equalization

Gerald Goldberg

Executive Officer
Franchise Tax Board

Trina Graham

Internal Revenue Service, Sacramento

Bradley M. Heller

Tax Counsel, Tax & Fee Programs Division
State Board of Equalization

Donna Herbert

Counsel, Internal Revenue Service

Emily Kingston (Invited)

Assistant United States Attorney
Tax Division

John C. Klotsche

Senior Advisor to IRS Commissioner
Internal Revenue Service

Bill Leonard

Member, State Board of Equalization

Honorable David Laro

United States Tax Court

Marcy Jo Mandel

Deputy Controller-Tax
Office of the State Controller

George Manousos

Taxation Specialist
United States Treasury Department

Jordan Musen

Associate Area Counsel-SBSE
Office of Chief Counsel
Internal Revenue Service

Cono Namorato

Director, Internal Revenue Service
Office of Professional Responsibility

Debra S. Petersen

Tax Counsel IV, Franchise Tax Board

Norman J. Scott

Senior Tax Counsel, Franchise Tax Board

Victor S. O. Song

Director, Field Operations, Pacific Area
Internal Revenue Service

Craig Swieso

Tax Counsel III, Franchise Tax Board

Honorable Stephen J. Swift

United States Tax Court

Paul Zamolo

SBSE Associate Area Counsel (Area 7)
Office of Chief Counsel
Internal Revenue Service

9:00 a.m. - 11:45 a.m.	Tax LL.M. Job Fair
11:00 a.m. - 6:00 p.m.	Registration
12:00 noon - 1:15 p.m.	Committee Luncheons—Ticketed Event \$30

CONCURRENT PROGRAMS

1:30 p.m. - 3:00 p.m.

[1]

Criminal Hot Topics

(1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Tax and Procedure and Litigation Committee

The program will discuss new developments in criminal tax investigations and prosecutions, including the impact of the Supreme Court case United States v. Booker on the sentencing guidelines and the new consequences of parallel proceedings (civil and criminal).

Speaker: **Steve Toscher**, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills

[2]

Preparation of Estate and Gift Tax Returns (IRS Forms 706 & 709)

(1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Estate and Gift Tax Committee

A discussion of the preparation and filing of estate and gift tax returns, including audit issues, tips and traps.

Speaker: **Joseph Goldman**, Greenbrae

[3]

Income Tax Update

(1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Income and Other Taxes Committee

This program will explore and explain recent changes affecting income taxation of individuals, corporations and other entities.

Speakers: **Wayne Johnson**, Valensi, Rose, Magaram, Morris & Murphy, Los Angeles
Stuart Simon, Hochman Salkin Rettig et al, Beverly Hills

[4]

Chiefs Counsel Roundtable

(1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by State and Local Tax Committee

Survey of the last year in California tax cases, administrative decisions and policy.

Speakers: **John Davies**, Chief Counsel, Franchise Tax Board, Rancho Cordova
Kristine Cazadd, Chief Counsel, State Board of Equalization, Sacramento
Marcy Jo Mandel, Deputy State Controller-Tax, Culver City
Charles J. Moll, Morrison & Foerster LLP, San Francisco

[5]

Career Options for Young Tax Lawyers

(1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Young Tax Lawyers Committee

A discussion and presentation of career options for young tax attorneys including insights from the speaker's own experiences in government practice, private practice, and academics.

Speakers: **Kimberly Stanley**, Associate Dean & Director, LLM Tax Program, Golden Gate University School of Law
University of San Diego LL.M. Speaker to be determined
Loyola Law School LL.M. Speaker to be determined
Chapman Law School LL.M. Speaker to be determined

CONCURRENT PROGRAMS

3:00 p.m. - 5:00 p.m.

[6]

Circular 230—From Censure to Disbarment—What You Need to Know

(2.00 Hours of MCLE, 2.00 Legal Ethics; Legal Specialization and CPE Credit)

Sponsored by Executive Committee

This program will focus on what every tax practitioner needs to know regarding the IRS's new Office of Professional Responsibility and its enforcement procedures and policies under Circular 230.

Speakers: **Cono Namorato**, Director, Internal Revenue Service, Office of Professional Responsibility, Washington, D.C.
David L. Rice, Law Offices of David Lee Rice, Torrance
Edward Robbins, Hochman, Salkin, et al., Beverly Hills
Richard Shaw, Higgs, Fletcher & Mack LLP, San Diego

- [7] **Estate and Gift Tax Roundtable Discussion—Current Issues in Audits and Litigation**
(2.00 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Estate and Gift Tax Committee
A discussion of current estate and gift tax audit and litigation issues, including procedural matters.
Speakers: **Hanh D. Dao**, Supervisory Attorney-Estate Tax Internal Revenue Service
(Los Angeles-Group 6), Los Angeles
Donna Herbert, Internal Revenue Service Counsel, Thousand Oaks
John Prokey, Ramsbacher Prokey LLP, San Jose

CONCURRENT PROGRAMS

3:15 p.m. - 4:45 p.m.

- [8] **Transfer Pricing Developments Update**
(1.50 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by International Tax Committee
This course will present an update on key transfer pricing developments, including forthcoming regulations on cost sharing and services.
Speakers: **Jim Hill**, Deloitte & Touche LLP, Los Angeles
Eric D. Ryan, DLA Piper Rudnick Gray Cary US LP, East Palo Alto
John M. Breen, Senior Technical Reviewer, Internal Revenue Service, Washington, D.C.

- [9] **State and Local Tax Litigation**
(1.50 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by State and Local Tax Committee
Microsoft and General Motors (treatment of gross receipts from financial instruments for franchise apportionment), Jim Beam (business non-business treatment of liquidations of a business, General Motors and National Med (constitutionality of local business license taxes).
Moderator: **Charles J. Moll**, Morrison & Foerster, San Francisco
Speakers: **Charles Ajalat**, Ajalat, Polley & Ayoob, Glendale
Brian Toman, Reed Smith, LLP, San Francisco
Norman J. Scott, Senior Tax Counsel, Franchise Tax Board Legal Branch, Rancho Cordova

- [10] **Starting Your Own Estate Planning Practice**
(1.50 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Young Tax Lawyers Committee
A complete "how-to" guide for young tax lawyers thinking about starting their own estate planning practice.
Speaker: **Jon Vaught**, LL.M., Vaught & Boutris LLP, Oakland

CONCURRENT PANELS

5:00 p.m. - 6:00 p.m.

- [11] **Allocation of Liabilities Where LLC's are Involved**
(1.00 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Income and Other Taxes Committee
This program will cover the new rules and regulations concerning the allocation of liabilities among limited liability members.
Speaker: **Daniel Raiskin**, Raiskin & Revitz, Los Angeles
- [12] **Franchise Tax Board and State Board of Equalization: Procedural Nuts and Bolts**
(1.00 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Young Tax Lawyers Committee
An overview of the California state tax administrative procedure, focusing on the Franchise Tax Board and Board of Equalization.
Speakers: **Bradley M. Heller**, Tax Counsel, Tax & Fee Programs Division State Board of Equalization
Carley A. Roberts, Morrison & Foerster LLP, Sacramento
- [13] **Overview of Key U.S. Tax Considerations When Structuring Inbound Investment and Commercial Activities in the U.S.**
(1.00 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by International Tax Committee
This course will present a high-level overview of U.S. federal and state income tax considerations when structuring inbound investment and commercial activities in the U.S. Topics to be addressed will include the various withholding tax regimen for passive investment in the U.S., choice of entity considerations, choice of distribution model considerations for selling product into the U.S., tax treaty planning, and a survey of innovative financing techniques.
Speakers: **Walter Kolligs**, Principal-International Tax Services Group, Ernst & Young LLP, San Francisco
Enrique Hernandez-Pulido, Procopio, Cory, Hargreaves & Savitch, LLP, San Diego

[14] The Independent Contractor and Other Challenges: Practicing Before the Employment Development Department

(1.00 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by State and Local Tax Committee

A focused presentation on current EDD enforcement programs, the audit process and the administrative appeal process.

Speakers: **Dennis Perez**, Hochman, Salkin, et al., Beverly Hills

GJ Stillson MacDonnell, Littler Mendelson, San Francisco

Walt Branam, Manager, Northern Region Audit Program Employment Development Department, Rancho Cordova

6:00 p.m. - 7:30 p.m.

Reception for all Attendees

Sponsored by Higgs, Fletcher & Mack LLP

7:00 p.m.

Shuttle Departs

7:30 p.m. - 10:00 p.m.

Dinner

Galileo 101

201 J Street, Suite 101

San Diego



San Diego's Law Firm Since 1939

7:30 a.m. - 5:30 p.m.

Registration

7:30 a.m. - 8:30 a.m.

Continental Breakfast

(Please indicate your attendance on the registration form)

CONCURRENT PROGRAMS

8:45 a.m. - 10:45 a.m.

[15]

Use and Abuse of Expert Testimony in Tax Litigation

(2.00 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Tax Procedure and Litigation Committee

This program will focus on how to present and discredit expert testimony in those circumstances in tax litigation in which expert testimony is appropriate. Using a hypothetical case, the panel will proceed through the pre-trial steps required for the admission of expert opinions. In a mock trial presentation, the panel will also discuss techniques for bolstering the opinion of your expert witness while discrediting the expert witness of your opponent. Judge Swift will provide his views.

Speakers: **William E. Taggart, Jr.**, Taggart & Hawkins, Oakland
Lavar Taylor, Law Offices of A. Lavar Taylor, Santa Ana
Steve Jager, CPA, An Accountancy Corporation, Sherman Oaks
Judge Stephen J. Swift, United States Tax Court, Washington, D.C.

[16]

Current Developments in Estate and Gift Tax Planning

(2.00 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Estate and Gift Tax Committee

The speakers will discuss the substantial changes in the estate, gift and generation skipping transfer taxes and in the income tax laws relating to estate planning. They will focus on pertinent legislation, regulations, revenue rulings, case law and IRS documents and other relevant materials in this year.

Speakers: **Gina Lera**, Wagner, Kirkman, Blaine & Youmans, Sacramento
Trina Graham, Internal Revenue Service, Sacramento

[17]

Taxation of Damages and Attorneys Fees

(2.00 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Income and Other Taxes Committee

The program will review the taxation of different types of litigation recoveries including the new developments in the taxation of attorneys' fees, including the Supreme Court cases Commissioner v. Banks and Commissioner v. Banaitis, and will discuss common issues that arise so tax practitioners can intelligently advise their clients.

Speakers: **David Porter**, Robert W. Wood PC, San Francisco
David L. Rice, Law Offices of David Lee Rice, Torrance

[18]

The Impact of the Fujitsu Decision on Water's Edge

(2.00 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by State and Local Tax Committee

Discussion of Fujitsu court decision and water's edge regulations.

Speakers: **Carley A. Roberts**, Morrison & Foerster, Sacramento
Jeff Vesely, Pillsbury Winthrop, San Francisco
Craig Swieso, Tax Counsel III, Franchise Tax Board

CONCURRENT PROGRAMS

11:00 a.m. - 12:00 noon

[19]

Innocent Spouse and Fraudulent Conveyances

(1.00 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by Tax Procedure and Litigation Committee

This program will be an in-depth study of the ability of a tax agency to proceed against the assets of an individual after he or she was granted innocent spouse status.

Speaker: **Todd Reinstein**, Valensi Rose Magaram Morris & Murphy, Los Angeles

[20]

Private Annuity Sales, Income Tax and Estate Tax Planning Opportunities

(1.00 Hour of MCLE, Legal Specialization and CPE Credit)

Sponsored by Estate and Gift Tax Committee

This program will provide a detailed discussion of the effective "Estate Freeze" Private Annuity Sale technique. The discussion will include tax and estate issues and opportunities.

Speaker: **Abby L.T. Feinman**, Katten Muchin Zavis Rosenman LLP, Los Angeles

- [21] **Planning Under the Subpart F Branch Rule**
(1.00 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by International Tax Committee
The Subpart F branch rule is a major U.S. tax consideration when setting up an offshore structure for a U.S. multinational company. The rule is complicated, often vague, and presents numerous traps for the unwary, with billions of dollars of taxable income riding on the outcome of its application. The prominence of the rule has risen dramatically since promulgation of the check the box regulations in 1997.
Speaker: **Walter Kolligs**, Principal-International Tax Services Group, Ernst & Young LLP, San Francisco
- [22] **Tax Enforcement: Shelters, Amnesty and Everything In-Between**
(1.00 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by State and Local Tax Committee
Discussion of ongoing tax enforcement programs and initiatives with a focus on recent developments regarding California tax amnesty and the pursuit of listed and reportable transactions.
Speakers: **Debra S. Petersen**, Tax Counsel IV, Franchise Tax Board, Rancho Cordova
Sharyn M. Fisk, Hochman, Salkin, Rettig, Toscher and Perez, P.C., Beverly Hills

12:00 noon - 2:00 p.m.

Luncheon Program—Ticketed Event \$40

Keynote Speaker: **John C. Klotsche**, Senior Adviser to IRS Commissioner Mark W. Everson
Presentation of the V. Judson Klein Award and Joanne M. Garvey Award

CONCURRENT PROGRAMS

2:15 p.m. - 3:15 p.m.

- [23] **Current Developments in Bankruptcy**
(1.00 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Tax Procedure and Litigation Committee
The Panel will discuss the dramatic changes in U.S. bankruptcy law due to the recent congressional enactment of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005. The Panel will further discuss the effects of such changes on the discharge of taxes in bankruptcy.
Speakers: **John Harbin**, Cupertino
Lavar Taylor, Law Offices of A. Lavar Taylor, Santa Ana
- [24] **Caution in the Service of Charity: Successful Charitable Planning in 2005**
(1.00 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Estate and Gift Tax Committee
Current developments and updates for the estate planning attorneys and practitioners in the areas of charitable planning and giving, to assist the practitioner in understanding the different charitable trusts, avoid the pitfalls of utilizing the wrong type of trust and determine how to establish a charitable giving plan for clients.
Speaker: **Grace Allison**, Tax Liaison, The Northern Trust Company, Chicago, IL
- [25] **Individual Non-Resident Pre-Immigration and Expatriation (Intersection of Tax and Immigration Law)**
(1.00 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by International Tax Committee
This course will provide an overview of the U.S. income, withholding, employment and transfer (gift and estate) tax issues important to non-resident aliens who are contemplating moving to the U.S. An examination of the various immigrant and non-immigrant visas will be explored, as well as leaving the U.S. The modified rules of Section 877 and relevant new provisions under the 2004 American Jobs Creation Act will be analyzed.
Speakers: **Patrick Martin**, Procopio, Cory, Hargreaves & Savitch, LLP
Gary Perl, San Diego
- [26] **Sales Tax: "Deep in the Heart of Nexus"**
(1.00 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by State and Local Tax Committee
Discussion of recent and pending cases and their impact on the creation and termination of nexus in California.
Speakers: **Marty Dakessian**, Glendale
Pat Powers, Baker & McKenzie, Palo Alto
Randy M. Ferris, Supervising Tax Counsel, Tax & Fee Programs Division, State Board of Equalization, Sacramento

- [27] Substance Abuse—Issues for the Legal Profession**
(1.00 Hour of MCLE Prevention and Detection of Substance Abuse, Legal Specialization and CPE Credit)
Sponsored by Executive Committee
Judge Lawrence Terry, co-founder of the Drug Treatment Court in Santa Clara County, will provide an overview of drug treatment in California courts including Diversion, Proposition 36 and Drug Courts. Judge Terry will further discuss the impact of substance abuse on the legal profession and the current services available through the Lawyers Assistance Program and The Other Bar. (Also offered on Saturday, October 29, 2005 at 3:30 p.m. - 4:30 p.m.)
Speaker: Judge Lawrence Terry, San Jose

CONCURRENT PROGRAMS

3:30 p.m. - 5:00 p.m.

- [28] Privileges—Defending Them; Defeating Them**
(1.50 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Tax Procedure and Litigation Committee
This panel will discuss the current state of the law with respect to attorney-client privilege, work-product protection and governmental privileges and will include illustrative motion demonstrations by experienced trial counsel.
Speakers: Karen Hawkins, Taggart & Hawkins, Oakland
Judge David Laro, United States Tax Court, Washington D.C.
Thomas Carlucci, Foley & Lardner, San Francisco
Emily Kingston (invited), Assistant United States Attorney, Tax Division, San Francisco
- [29] Revised Circular 230: Tips and Traps that every E&G Tax Practitioner Should Know**
(1.50 Hours of MCLE, 1.50 Legal Ethics; Legal Specialization and CPE Credit)
Sponsored by Estate and Gift Tax Committee
This program will discuss revisions to Circular 230 that became effective June 20, 2005. The speakers will discuss critical changes generally and those changes of which estate and gift tax practitioners should specifically be aware.
Speakers: Sharyn M. Fisk, Hochman, Salkin, et al., Beverly Hills
Arthur (Kip) J. Dellinger, Jr., CPA, Kallman and Co. LLP CPAs, Los Angeles
- [30] The American Job Creation Act—One Year Later**
(1.50 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Corporate /Business Entities Committee
This program will provide an overview of legislative and regulatory developments with respect to the American Job Creation Act since enactment one year ago.
Speakers: Linas N. Udrys, Director, PricewaterhouseCoopers, LLP, Los Angeles
William Alexander, Associate Chief Counsel (Corporate), IRS Office of Chief Counsel, Washington, D.C.
George Manousos, Taxation Specialist, United States Treasury Department, Washington, D.C.
John J. Clair, Jr., Latham & Watkins, Los Angeles
- [31] Time to Consolidate the Agencies? Pros and Cons of the Various Legislative Proposals**
(1.50 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by State and Local Tax Committee
Survey of recent legislative proposals affecting California's taxing agencies.
Speakers: Bill Leonard, State Board of Equalization, Sacramento
Gerald Goldberg, Executive Officer, Franchise Tax Board, Rancho Cordova
Lenny Goldberg, California Tax Reform Association, Sacramento
William Gregory Turner, Nielsen, Merksamer, Parrinello, Mueller & Naylor, LLP, Sacramento

- [32] Substance Abuse—Issues for the Legal Profession (3:30 p.m. - 4:30 p.m.)**
(1.00 Hours of MCLE Prevention and Detection of Substance Abuse, Legal Specialization and CPE Credit)
Sponsored by Executive Committee
Judge Lawrence Terry, co-founder of the Drug Treatment Court in Santa Clara County, will provide an overview of drug treatment in California courts including Diversion, Proposition 36 and Drug Courts. Judge Terry will further discuss the impact of substance abuse on the legal profession and the current services available through the Lawyers Assistance Program and The Other Bar.
Speaker: Judge Lawrence Terry, San Jose

5:00 p.m. - 6:30 p.m.

Reception
Sponsored by Bernstein Investment Research & Management

BERNSTEIN 
Investment Research and Management
A unit of Alliance Capital Management L.P.

8:00 a.m. - 10:00 a.m.

Registration/Continental Breakfast

CONCURRENT PROGRAMS

9:00 a.m. - 10:30 a.m.

[33]

Revisiting the Witness Advocate Rule—Addressing Common Conflicts of Interest in Tax Representation (1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Tax Procedure and Litigation

This program reviews the evolution of the witness advocate rule and the related conflict of interest rules generally and with specific focus on tax representation. The discussion will examine the purpose of the witness-advocate rule, consider common circumstances in which it is invoked, and suggest practical alternatives to avoid potential prejudice to the client, opposing counsel, and the court. The panel will also consider whether interests of the parties and the court might be better served by reserving greater discretion to the court to allow an advocate to also appear as a witness in proceedings.

Speakers: **Jordan Musen**, Associate Area Counsel-SBSE, Office of Chief Counsel / IRS, Thousand Oaks
Judge David Laro, United States Tax Court, Washington, D. C.
William Quealy, Director, KPMG LLP, San Diego

[34]

Generation-Skipping Transfers

(1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Estate and Gift Tax Committee

The speakers will discuss generation skipped transfers under the current estate and gift tax system. Topics will include problems under the semi unified system (decoupling), timing, allocation, minimizing and/or avoiding gift tax transfers and utilizing techniques such as the dynasty trust for non-tax benefits as well.

Speakers: **Robin Klomprens**, Wagner, Kirkman, Blaine & Youmans, Sacramento
Douglas Youmans, Wagner, Kirkman, Blaine & Youmans, Sacramento

[35]

Choice of Entity

(1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Corporate/Business Entities Committee

Join us for a discussion of the advantages and disadvantages of various forms of business entities.

Speakers: **Edwin G. Schuck, Jr.**, McDermott Will and Emery LLP, Los Angeles
Scott H. Racine, Akin Gump Strauss Hauer and Feld LLP, Los Angeles
Jay K. Ghiya, Munger Tolles & Olson LLP, Los Angeles

CONCURRENT PROGRAMS

10:45 a.m. - 12:15 p.m.

[36]

Federal Procedural Roundtable

(1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Executive Committee

A review and discussion of the past year's most important procedural developments from the viewpoint of the IRS Exam and Appeals Divisions, the Office of Chief Counsel, and the Tax Court.

Speakers: **Victor S. O. Song**, Director, Field Operations, Pacific Area, Internal Revenue Service, Laguna Nigel
Sharyn Fisk, Hochman, Salkin, et al., Beverly Hills
Paul Zamolo, SBSE Associate Area Counsel (Area 7) IRS Office of Chief Counsel, San Francisco
Judge Stephen J. Swift, United States Tax Court, Washington, D.C.

[37]

International Estate and Gift Tax Planning

(1.50 Hours of MCLE, Legal Specialization and CPE Credit)

Sponsored by Estate and Gift Committee

Estate tax planning gets complex when a national border runs through your client's balance sheet. This presentation will cover the "inbound" issues—the estate tax rules that apply to foreigners who invest in the United States while remaining nonresident, or those who come to the United States temporarily or permanently. We also discuss the "outbound" issues—United States citizens or residents who invest abroad, leave the U.S. to live overseas, or give up their U.S. citizenships or permanent residency visas.

Speakers: **R. James Symons**, San Francisco
Phillip D. Hodgen, Phillip D. Hodgen, A Professional Corporation, San Diego

[38]

Identifying and Eliminating Bias in the Legal Profession and Beyond (10:45 a.m. - 11:45 a.m.)

(1.00 Hour of MCLE, 1.00 Elimination of Bias, Legal Specialization and CPE Credit)

Sponsored by Executive Committee

This presentation will address the nature of racial and gender stereotyping in the legal profession; how to promote diversity in law firms and other legal workplaces; hiring, recruitment, and interview protocol; and the role anti-discrimination legislation, regulations, and statutes has on law firm human resource management.

Speakers: **Karen V. Clopton**, Chief of Operations and Corporate Counsel, SFSU Foundation, Inc., San Francisco
Robert Foster, Ph.D. Robert Foster and Associates, San Francisco

Conference Adjourns

REGISTRATION FORM

To pre-register, complete the Registration Form and the Course Selector. Keep a photocopy for your records and mail or fax before the **October 21, 2005** deadline. Please use a separate form for each registrant.

BY FAX: 415-538-2368. Credit Card registrants only. If pre-registration is faxed, do not mail original form. Fax registrations cannot be confirmed by telephone. Please keep a copy of your forms.

BY MAIL: Program Registrations, State Bar of California, 180 Howard Street, San Francisco, CA 94105-1639.

ON-LINE: www.calbar.ca.gov/taxation

REGISTRATION Please print or type name as it should appear on name badge.

CA State Bar # _____

Name: _____

Firm: _____

Address: _____

City, State: _____ Zip: _____

Telephone: _____ Fax: _____

E-mail Address: _____ Spouse/Guest name: _____
(required for email confirmation)

Your name and address may be disclosed to other 2005 Annual Meeting/California Tax Policy Conference attendees and exhibitors/vendors.

☐ Check here if you don't want your information released. For Special Assistance call (415) 538-2393

FEES

Check one. (Registration fee includes Friday & Saturday evening receptions, Saturday & Sunday continental breakfasts)

- | | |
|---|--|
| <input type="checkbox"/> State Bar of California Taxation Section Members \$445 | <input type="checkbox"/> Government Employees/Law School Faculty \$120 |
| <input type="checkbox"/> Non-Taxation Section Members \$505* | <input type="checkbox"/> Law Students \$70 |
| <input type="checkbox"/> Program Written Materials \$100 | - \$ _____ |

* Price includes 2006 Taxation Section membership.

TICKETED EVENTS

Friday, October 28

Committee Luncheons—\$30 per person

(Please check the committee lunch you wish to attend below.)

- | | |
|--|--|
| [39] <input type="checkbox"/> Estate and Gift Tax Committee | } @ \$30 per person _____ (# in party) |
| [40] <input type="checkbox"/> State and Local Tax Committee | |
| [41] <input type="checkbox"/> Tax Procedure and Litigation Committee | |
| [42] <input type="checkbox"/> Young Tax Lawyers Committee | |

- \$ _____

- | | |
|--|---|
| [43] <input type="checkbox"/> Friday Cocktail Reception (no additional cost) | <input type="checkbox"/> I will attend _____ (# in party) |
| [44] <input type="checkbox"/> Dinner at Galileo | @ \$55 per person _____ (# in party) |

- \$ _____

Saturday, October 29

- | | |
|--|---|
| [45] <input type="checkbox"/> Continental Breakfast (no additional cost) | <input type="checkbox"/> I will attend _____ (# in party) |
| [46] <input type="checkbox"/> Luncheon (Keynote/Awards) | @ \$40 per person _____ (# in party) |
| [47] <input type="checkbox"/> Saturday Cocktail Reception (no additional cost) | <input type="checkbox"/> I will attend _____ (# in party) |

- \$ _____

Sunday, October 30

- | | |
|--|---|
| [48] <input type="checkbox"/> Continental Breakfast (no additional cost) | <input type="checkbox"/> I will attend _____ (# in party) |
|--|---|

PAYMENT METHOD

Registration fees may be paid by check, Visa or MasterCard (no other credit cards will be accepted). Make checks payable to the State Bar of California.

TOTAL AMOUNT ENCLOSED/TO BE CHARGED

= \$ _____

CREDIT CARD INFORMATION

Account Number: _____ Expiration Date: _____

☐ Visa ☐ MasterCard

Cardholder's Name: _____ Cardholder's Signature: _____

For registration information please call (415) 538.2508 • For program content information please call (415) 538.2393

COURSE SELECTOR

Name _____

CA State Bar # _____

Please check the appropriate boxes below for the program you wish to attend. Retain a copy for your records.

FAX WITH PROGRAM REGISTRATION FORM: Program registrations 415.538.2368

Friday, October 28, 2005

1:30 p.m. – 3:00 p.m.

- ☐ [1] Criminal Hot Topics
- ☐ [2] Preparation of Estate and Gift Tax Returns
- ☐ [3] Income Tax Update
- ☐ [4] Chiefs Counsel Tax Roundtable
- ☐ [5] Career Options for Young Tax Lawyers

3:00 p.m. – 5:00 p.m.

- ☐ [6] Circular 230—From Censure to Disbarment—What You Need to Know
- ☐ [7] Estate and Gift Tax Roundtable Discussion—Current Issues in Audits and Litigation

3:15 p.m. – 4:45 p.m.

- ☐ [8] Transfer Pricing Developments Update
- ☐ [9] State and Local Tax Litigation
- ☐ [10] Starting Your Own Estate Planning Practice

5:00 p.m. – 6:00 p.m.

- ☐ [11] Allocation of Liabilities Where LLC's are Involved
- ☐ [12] Franchise Tax Board and State Board of Equalization: Procedural Nuts and Bolts
- ☐ [13] Overview of Key U.S. Tax Considerations When Structuring Inbound Investment and Commercial Activities in the U.S.
- ☐ [14] The Independent Contractor & Other Challenges: Practicing Before the Employment Development Department

Saturday, October 29, 2005

8:45 a.m. – 10:45 a.m.

- ☐ [15] Use and Abuse of Expert Testimony in Tax Litigation
- ☐ [16] Current Developments in Estate and Gift Tax
- ☐ [17] Taxation of Damages and Attorney Fees
- ☐ [18] The Impact of the Fujitsu Decision on Water's Edge

11:00 a.m. – 12:00 noon

- ☐ [19] Innocent Spouse and Fraudulent Conveyances
- ☐ [20] Private Annuity Sales, Income Tax Planning Opportunities
- ☐ [21] Planning Under the Subpart F Branch Rule
- ☐ [22] Tax Enforcement: Shelters, Amnesty and Everything In-Between

2:15 p.m. – 3:15 p.m.

- ☐ [23] Current Developments in Bankruptcy
- ☐ [24] Caution in the Service of Charity: Successful Charitable Planning in 2005
- ☐ [25] Individual Non-Resident Pre-Immigration and Expatriation (Intersection of Tax and Immigration Law)
- ☐ [26] Sales Tax: "Deep in the Heart of Nexus"
- ☐ [27] Substance Abuse—Issues for the Legal Profession

3:30 p.m. – 5:00 p.m.

- ☐ [28] Privileges—Defending Them; Defeating Them
- ☐ [29] Revised Circular 230: Tips and Traps that Every E&O Tax Practitioner Should Know
- ☐ [30] American Job Creation Act—One Year Later
- ☐ [31] Time to Consolidate the Agencies? Pros and Cons of the Various Legislative Proposals
- ☐ [32] Substance Abuse—Issues for the Legal Profession

Sunday, October 30, 2005

9:00 a.m. – 10:30 a.m.

- ☐ [33] Revisiting the Witness Advocate Rule—Addressing Common Conflicts of Interest in Tax Representation
- ☐ [34] Generation-Skipping Transfers
- ☐ [35] Choice of Entity

10:45 a.m. – 12:15 p.m.

- ☐ [36] Federal Procedural Roundtable
- ☐ [37] International Estate and Gift Tax Planning
- ☐ [38] Identifying and Eliminating Bias in the Legal Profession and Beyond

2005 Annual Meeting of the California Tax Bar/California Tax Policy Conference

October 28-30, 2005

Loews Coronado

Hotel Information

HOTEL RESERVATIONS

Loews Coronado is the headquarters of the 2005 Annual Meeting of the California Tax Bar and is located at 4000 Coronado Bay Road, Coronado, California 92118, 800.815.6397.

A block of rooms has been reserved for the nights of October 28th and 29th at the rate of \$190 single or double occupancy plus tax per night. Individual group members are entitled to the group rate if reservations and deposit in the amount of the first night's room and tax are made by **October 6, 2005**. Reservation must be made by the cut-off date. To make a reservation, please contact Loews Coronado at 800.815.6397.

Cancellations must be made one week prior to arrival.

REGISTER ON-LINE AT www.calbar.ca.gov/taxation

Program & Transportation Information

REGISTRATION FEES

The cost to register for the Tax Annual Meeting is \$455 for Taxation Section Members; \$505 for Non-Members; \$120 for Government Employees and Law School Faculty; and \$70 for Law Students. Your registration with check made payable to the State Bar of California, or credit card information must be received no later than October 21, 2005. Registration for the 2005 Annual Meeting of the California Tax Bars will be accepted on-site on a space available basis.

CANCELLATION

A refund less a non-refundable fee of \$50 will be made for all registration cancellations received in writing by October 21, 2005. No refunds will be made for cancellations after that date.

MCLE/LEGAL SPECIALIZATION INFORMATION

Earn up to 13 hours of MCLE credit, 3.5 hours Legal Ethics, 2.00 hours Detection and Prevention of Substance Abuse, and 1.00 hour Elimination of Bias in the Legal Profession. Attorneys must sign in at the door to each MCLE program to obtain credit. Certificates also will serve as a record of legal specialization credit, if the course is so certified.

CPE CREDIT

Earn up to 13 hours of CPE Credit. CPAs must sign in at the door for each program to obtain credit.

SPEAKER SUBSTITUTIONS

Speakers may be substituted due to unavailability or scheduling conflicts. No refunds will be given due to speaker substitution.

AUDIO TAPES

Audiotapes will be available for all educational programs. You can order tapes on-site or any time following the program. For more information contact Versa-Tape at 800.727.8883.

AIRLINE RESERVATIONS

The State Bar of California has a discount program with United Airlines. The discounts are 10% off restricted full coach fares and 5% off any published (often restricted) fares. United's meeting discounts will be applied to the best available fare, subject to any restriction. To make reservations, or for additional information, please call the United Group Meeting Desk at 800.521.4041 and refer to meeting travel account number 550QX.

FOR MORE INFORMATION

For registration information call Program Registrations at 415.538.2508. For program content call 415.538.2393 or visit our website at: www.calbar.ca.gov/taxation.

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October 6, 2005

Hotel Reservation Deadline

October 21, 2005

Pre-Registration Deadline

The State Bar of California
Taxation Section Presents
the Annual Meeting of the

California Tax Bar

and the

California Tax Policy Conference